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ABSTRACT

Supporting performance objectives 47 and 52 of the V-TECS (Vocational-Technical Education Consortium of States) Secretarial Catalog, both a set of student materials and an instructor's manual on computing extensions and completing monthly statements from invoices are included in this packet. (The packet is the third in a set of nine on performing computational clerical activities--CE 016 951-959.) The student materials include information on computing extensions and completing monthly statements from invoices, a student activity, a check-out activity, and sample forms. The instructor's manual includes instructions for duplicating the sample forms, suggestions for administering the packet, and answer keys for the activities. The materials are designed for self-paced individual instruction and may be adapted for use with large groups. (A separate booklet--CE 016 911--lists contents for the nine packets in this set along with those in several other sets--seventy-eight packets in all--based on the same V-TECS catalog.) (JT)

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ED155442

COMPUTING EXTENSIONS AND COMPLETING MONTHLY STATEMENTS

STUDENT'S MANUAL

Prepared by

Jean Hamer

These materials support
Performance Objectives 47 and 52 of the
V-TECS Secretarial Catalog

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NATIONAL INSTITUTE OF EDUCATION

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CE016253

COMPUTING EXTENSIONS
COMPLETING MONTHLY STATEMENTS FROM INVOICES

INTRODUCTION

The invoice and the monthly statement are two business forms prepared by the vendor. The invoice is usually typed in triplicate. One copy is mailed to the buyer; one is sent to the Shipping Department (the shipping clerk will enclose it in the package when it is shipped); one copy is kept by the seller to be filed as a record.

At the end of the month, the information is transferred from the invoice to a statement form and mailed to the buyer. This is called billing. There are several acceptable forms of statements: Some have three columns and some have only two.

DIRECTIONS

After you have read the objectives below, if you need practice in completing the invoice and preparing the statement, complete Student Activity I on page 2.

or,

If you are ready to complete the invoices and prepare the statements, proceed to the Check Out Activity I.

OBJECTIVES

Given 15 invoices and a calculator, calculate the extensions for each item. Total the invoice, compute 4% South Carolina sales tax, add tax, and total each invoice.

Given 15 statements of account, prepare a monthly statement for each customer. Separate the invoices by customers' names, prepare the headings on the statements, record the date, the invoice numbers, and the amount. Total the statement forms. All work must be 100% accurate for acceptable performance.

STUDENT ACTIVITY I

HAMER OFFICE SUPPLY
CLIO, SC 29525

INVOICE 44

Sold To

Mary Lou's Dress Shop
218 West Front Street
Clio, SC 29525

Date 1/23

Our Order No. 256

Cust. Order No. 14

Terms

Shipped Via Will pick up

Quantity	Description	Unit Price	Total
2 boxes	Address labels	2.95	
1 crtn.	Adding Machine tape 2½" (6.35 cm)	30.00	

Statement of Account
HAMER OFFICE SUPPLY CO.
CLIO, SC 29525

To: _____

_____ _____ 19____

_____

Date	Charges	Payments	Balance

Directions

Compute extensions on the invoice by multiplying quantity by unit price. Record in Total column.

Add figures in Total column.

Compute the 4% South Carolina Sales Tax and add to Total column. Draw a line and record the total.

Complete the Statement of Account using February 1, 197–, (customer's name and address, invoice date, invoice number, amount charged, and the balance) as the date.

Ask your instructor to evaluate your performance then, proceed to Check Out Activity I.

CHECK OUT ACTIVITY

On the following pages are 15 invoices from Hamer Office Supply. Use a calculator to compute the extensions for each item, figure the totals, compute the South Carolina sales taxes at 4%, add the tax, and total each invoice. Once you have completed and verified each invoice, prepare monthly statements for each customer using the twelve Statement of Account forms given you. If you type, ask if you may use a typewriter to complete this activity.

Once you have finished the statements and invoices, take them to your instructor who will evaluate your performance.

INVOICE 23

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To

Mr. Joseph Dupre
East Market Street
Bennettsville, SC 29512

Date 1/2/7-

Our Order No. 167

Cust. Order No. 3

Terms N/30

Shipped Via Truck

Quantity	Description	Unit Price	Total
1	Stamp pad, 2" x 4" (5.08 x 10.16 cm)	1.75	
1 bottle	Stamp pad ink, black	.89	
3 reams	Bond paper, 8½" x 11" (21.59 x 27.9 cm)	5.45	

INVOICE 24

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To

Mr. Joseph Dupre
East Market Street
Bennettsville, SC 29512

Date 1/3/7-

Our Order No. 169

Cust. Order No. 48

Terms N/30

Shipped Via Will pick up

Quantity	Description	Unit Price	Total
2 boxes	File folders, manila, legal size	5.25	

INVOICE 25

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To
Mac's Drug Store
Drew Street
Clio, SC 29525

Date 1/4/7-
Our Order No. 180
Cust. Order No. 23

Terms N/30
Shipped Via Truck

Quantity	Description	Unit Price	Total
2	Regal typewriter ribbons, black silk	1.75	
1	Stamp pad	3.00	
1 bottle	Ink for pad, blue	.85	

INVOICE 26

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To
Jean's Shoe Shop
Corner of Wright & Drew Streets
Clio, SC 29525

Date 1/4/7-
Our Order No. 178
Cust. Order No. 3

Terms N/30
Shipped Via Truck

Quantity	Description	Unit Price	Total
2 bottles	Rubber Cement	.50 ea.	
1 box	Labels, 3½" x 2" (8.89 x 5.08 cm)	1.95 ea.	
1	Calendar refill 4" x 6" (10.16 x 15.24 cm)	2.25	

INVOICE 27

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To
Rogers Grocery
Main Street
Clio, SC 29525

Date 1/5/7-
Our Order No. 181
Cust. Order No. 3

Terms N/30
Shipped Via Delivery truck

Quantity	Description	Unit Price	Total
2 doz.	Sales tickets, names printed on	2.50 doz.	
1 box	Large envelopes (500)	6.42	
2 boxes	Paper clips (small)	.75 ea.	

INVOICE 28

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To
Mrs. James Lauter
Plaza Building
Florence, SC 29501

Date 1/5/7-
Our Order No. 182
Cust. Order No. 78

Terms N/30
Shipped Via Delivery truck

Quantity	Description	Unit Price	Total
1 doz.	PIC ballpoint pens, black, fine pt.	3.50	
2	Regal typewriter ribbons (fabric)	2.25 ea.	
4 crtns.	Adding machine tape, 2¼" (5.7 cm)	2.38 crtn.	

INVOICE 29

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To
Misses Jones Dress Shop
Main Street
Clio, SC 29525

Date 1/6/7-
Our Order No. 185
Cust. Order No. 31
Terms N/30
Shipped Via Van Lines Delivery

Quantity	Description	Unit Price	Total
1 box	Rubber Bands, assorted	1.75	
2 rolls	Scotty tape, ½" (1.27 cm)	.98	
1 box	Carbon paper, 8½" x 11", blue (21.59 x 27.9 cm)	7.00	

INVOICE 30

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To
Dr. J. L. Spencer
Drew Street
Clio, SC 29525

Date 1/7/7-
Our Order No. 193
Cust. Order No. 21
Terms N/30
Shipped Via Will pick up

Quantity	Description	Unit Price	Total
2 reams	Statement Blanks (printed)	5.25 rm	
1 box	Envelopes (same size as sheets) printed as above	9.25	

INVOICE 31

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To

John L. Brice
22 East Hamlet Drive
Hamlet, NC 28673

Date 1/7/7-

Our Order No. 198

Cust. Order No. 6

Terms N/30

Shipped Via Allied Truck

Quantity	Description	Unit Price	Total
1 ream	Onionskin, bond, 8½" x 11" (21.59 x 27.9 cm)	5.25	
1 box	Carbon paper, 8½" x 11", (typewriter) (21.59 x 27.9 cm)	6.25	
6 tubes	Mimeograph paste ink, black	3.10 ea.	

INVOICE 32

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To

McCall Furniture Company
218 Front Street
Clio, SC 29525

Date 1/9/7-

Our Order No. 201

Cust. Order No. 32

Terms N/30

Shipped Via Will pick up

Quantity	Description	Unit Price	Total
1	Regal Typewriter, electric, Model 709, elite	465.83	
1 ream	Bond Paper, 8½" x 11" (21.59 x 27.9 cm)	5.50	

INVOICE 33

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To:
Jack's Specialty Shop
Allen & Bates Street
Florence, SC 29501

Date 1/9/7-
Our Order No. 202
Cust. Order No. 10
Terms N/30
Shipped Via Delivery truck

Quantity	Description	Unit Price	Total
150	Post card weight paper, cut 3½ x 5 (8.89 x 12.7 cm), white	.03 ea.	
	Printing (JACK'S SPECIALTY SHOP)	4.25	

INVOICE 34

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To:
The Thrift Shop
Gardner Drive
Harmony, SC 29901

Date 1/10/7-
Our Order No. 204
Cust. Order No. 72
Terms N/30
Shipped Via Jones Service

Quantity	Description	Unit Price	Total
1 box	Ledger sheets, 15 x 12, No. 456 (38.1 x 30.48 cm)	7.56 bx.	
1 doz.	Ink Eradicators	2.40 doz.	
6	Plastic 12" rulers, assorted colors, (30.48 cm)	1.50 doz.	
2 bottles	Rubber cement	.75 ea.	

INVOICE 35

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To:
Jack's Specialty Shop
Allen & Bates Street
Florence, SC 29501

Date 1/13/7-
Our Order No. 221
Cust. Order No. 78
Terms N/30
Shipped Via Truck

Quantity	Description	Unit Price	Total
1	Desk Calendar	3.25	
1 dozen	Telephone Pads, No. 43	2.65 doz.	
2 dozen	Memo Pads, 4" x 6", blank (10.16 x 15.24 cm)	2.98 doz.	

INVOICE 36

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To:
Marion Smith High School
Main Street Extension
Dothan, SC 23570

Date 1/13/7-
Our Order No. 224
Cust. Order No. 638
Terms N/30
Shipped Via Greyhound Bus

Quantity	Description	Unit Price	Total
6	Desk Calendars, 8½" x 11" (21.59 x 27.9 cm)	3.25 ea.	
1	Desk name plate (Miss Jones, Secretary)	9.00	
5 dozen	Manila Envelopes 2" x 4" (5.08 x 10.16 cm)	.60 doz.	

VI C–11
INVOICE 37

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To: The Thrift Shop
Gardner Drive
Harmony, SC 28907

Date 1/16/7-
Our Order No. 232
Cust. Order No. 73

Terms N/30
Shipped Via Delivery Truck

Quantity	Description	Unit Price	Total
6 bottles	Liquid Paper, white	1.00 ea.	
2 bottles	Liquid Paper, yellow	1.25 ea.	
2 pkg.	Correct-Type	1.19 ea.	
1 box	Rubber Bands, assorted	1.87 ea.	

INVOICE

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To:

Date
Our Order No.
Cust. Order No.

Terms
Shipped Via

Quantity	Description	Unit Price	Total

Statement of Account
HAMER OFFICE SUPPLY CO.
CLIO, SC 29525

Date	Charges	Payments	Balance

Statement of Account
HAMER OFFICE SUPPLY CO.
CLIO, SC 29525

Date	Charges	Payments	Balance

COMPUTING EXTENSIONS AND COMPLETING MONTHLY STATEMENTS

INSTRUCTOR'S MANUAL

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INSTRUCTOR'S MANUAL

COMPUTING EXTENSIONS AND COMPLETING MONTHLY STATEMENTS

Review this module completely before beginning instruction. Then duplicate the perishables listed below.

Perishables

1. Student Activity Sheet I – Hamer Office Supply Invoice and Statement of Account form

2. Check-Out Activity I

   a) Fifteen partially completed Invoice forms *
   b) Twelve Statement of Account forms

*In order to conserve or simplify the paperwork you may not want your students to write on the fifteen partially completed invoices in their module. Instead, you may ask them to type or prepare blank invoices for each customer using the information found on the partially completed invoices.

A blank page with two Statement of Account forms is included in the Student Manual, page 12, for your use in duplicating the 12 statements needed for the Check Out Activity. A blank page with two invoices is included with this manual for duplication. Also, keys for Student Activity I and Check Out Activity I are available for you to use when evaluating your students' performance. Encourage your students to type the forms if possible. Also, if calculators are available, encourage their usage.

INVOICE

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To

Date

Our Order No.

Cust. Order No.

Terms

Shipped Via

Quantity	Description	Unit Price	Total

INVOICE

HAMER OFFICE SUPPLY
CLIO, SC 29525

Sold To

Date

Our Order No.

Cust. Order No.

Terms

Shipped Via

Quantity	Description	Unit Price	Total

STUDENT ACTIVITY I

HAMER OFFICE SUPPLY CO.
CLIO, SC 29525

INVOICE 44

Sold To

Mary Lou's Dress Shop
218 West Front Street
Clio, SC 29525

Date 1/23

Our Order No. 256

Cust. Order No. 14

Terms

Shipped Via Will Pick up

Quantity	Description	Unit Price	Total
2 boxes	Address Labels	2.95	5.90
1 crtn.	Adding Machine tape, 2½" (6.35 cm)	30.00	30.00
	35.90		35.90
	x .04		
	$1.4360 = $1.44		1.44
	Add 4% SC Sales Tax		
			37.34

Statement of Account
HAMER OFFICE SUPPLY CO.
CLIO, SC 29525

February 1, 197-

Mary Lou's Dress Shop
218 West Front Street
Clio, SC 29525

Date			Charges		Payments		Balance	
Jan.	23	Invoice 44	37	34			37	34

KEY

'CHECK OUT ACTIVITY I

Invoice No.	Extensions	Sales Tax	Total
23	$ 1.75 .89 16.35 $ 18.99	.76	$19.75
24	10.50	.42	10.92
25	$ 3.50 3.00 .85 $ 7.35	.29	7.64
26	$ 1.00 1.95 2.25 $ 5.20	.21	5.41
27	$ 5.00 6.42 1.50 $ 12.92	.52	13.44
28	$ 3.50 4.50 9.52 $ 17.52	.70	18.22
29	$ 1.75 1.96 7.00 $ 10.71	.43	11.14
30	$ 10.50 9.25 $ 19.75	.79	20.54
31	$ 5.25 6.25 18.60 $ 30.10	1.20	31.30
32	$465.83 5.50 $471.33	18.85	490.18

KEY

CHECK OUT ACTIVITY (cont'd.)

Invoice No.	Extensions	Sales Tax	Total
33	$ 4.50 4.25		
	$ 8.75	.35	$ 9.10
34	$ 7.56 2.40 9.00 1.50		
	$ 20.46	.82	21.28
35	$ 3.25 2.65 5.96		
	$ 11.86	.47	12.33
36	$ 19.50 9.00 3.00		
	$ 31.50	1.26	32.76
37	$ 6.00 2.50 2.38 1.87		
	$ 12.75	.51	13.26

STATEMENT TOTALS WILL BE THE SAME AS INVOICE TOTALS EXCEPT:

23 & 24 are both for Mr. Dupree	$ 19.75 10.92 $ 30.67
33 & 35 are both for Jack's	$ 9.10 12.33 $ 21.43
34 & 37 are both for Thrift Shop	$ 21.28 13.26 $ 34.54